

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

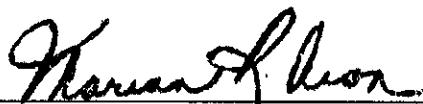
24 PS 6-687(a)(1)

(03/2006)

School District Name : Rochester Area SD	County : Beaver	AUN Number : 127046903
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 6/26/23
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Rochester Area SD	COUNTY : Beaver	AUN : 127046903
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2023-2024 (compared to 2022-2023)?

Yes
No

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$19850000
Ending Unassigned Fund Balance	\$425682
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.14%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes
No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/26/23
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DUE DATE: AUGUST 15, 2023

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/26/2023

President of the Board - Original Signature Required

6/26/23
_____ Date

Secretary of the Board - Original Signature Required

6/26/23
_____ Date

Chief School Administrator - Original Signature Required

6/26/23
_____ Date

Kathleen Onuska
_____ Contact Person

(724)775-7500 Extn :1813
_____ Telephone Extension

onuskak@rasd.org
_____ Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance is assigned for PSERS liability and healthcare costs

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	14,310
0820 Restricted Fund Balance	611,025
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	425,682
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$425,682</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,005,676
7000 Revenue from State Sources	11,885,579
8000 Revenue from Federal Sources	1,958,745
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$19,850,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$20,275,682</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	4,215,647
6113 Public Utility Realty Taxes	5,700
6114 Payments in Lieu of Current Taxes - State / Local	12,000
6140 Current Act 511 Taxes - Flat Rate Assessments	39,000
6150 Current Act 511 Taxes - Proportional Assessments	932,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	495,124
6500 Earnings on Investments	35,000
6700 Revenues from LEA Activities	13,105
6800 Revenues from Intermediary Sources / Pass-Through Funds	200,000
6910 Rentals	40,000
6990 Refunds and Other Miscellaneous Revenue	17,600

REVENUE FROM LOCAL SOURCES \$6,005,676

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,271,580
7112 Basic Education Funding-Social Security	350,000
7271 Special Education funds for School-Aged Pupils	946,379
7311 Pupil Transportation Subsidy	330,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	560,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	12,149
7340 State Property Tax Reduction Allocation	612,197
7505 Ready to Learn Block Grant	183,274
7820 State Share of Retirement Contributions	1,600,000

REVENUE FROM STATE SOURCES \$11,885,579

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	388,537
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	45,208
8517 Title IV - 21st Century Schools	25,000
8519 Title V - Flexibility and Accountability	16,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,314,000
8751 ARP ESSER Learning Loss	30,000
8752 ARP ESSER Summer Programs	10,000
8753 ARP ESSER Afterschool Programs	10,000

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000

REVENUE FROM FEDERAL SOURCES **\$1,958,745**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **19,850,000**

Act 1 Index (current): 6.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,215,647	
Amount of Tax Relief for Homestead Exclusions	<u>\$612,197</u>	
Total Approx. Tax Revenue:	\$4,827,844	
Approx. Tax Levy for Tax Rate Calculation:	\$5,296,249	
	Beaver	Total

2022-23 Data		
a. Assessed Value	\$71,041,441	\$71,041,441
b. Real Estate Mills	74.2500	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$223,802,366	\$223,802,366
d. Assessed Value	\$71,090,591	\$71,090,591
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations		
f. 2022-23 Tax Levy	\$5,274,827	\$5,274,827
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$5,274,827	\$5,274,827
(f Total * g)		
i. Base Mills Subject to Index	74.2500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$5,296,249	\$5,296,249
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	74.5000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,296,249	\$5,296,249
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,684,052
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,215,647
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$4,215,647	
Amount of Tax Relief for Homestead Exclusions	<u>\$612,197</u>	
Total Approx. Tax Revenue:	\$4,827,844	
Approx. Tax Levy for Tax Rate Calculation:	\$5,296,249	

Beaver

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	78.7050	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,595,185	\$5,595,185
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$5,753.64	
Number of Homestead/Farmstead Properties	1435	1435
Median Assessed Value of Homestead Properties		\$19,850

Act 1 Index (current): 6.0%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:	\$4,215,647		
Amount of Tax Relief for Homestead Exclusions	<u>\$612,197</u>		
Total Approx. Tax Revenue:	\$4,827,844		
Approx. Tax Levy for Tax Rate Calculation:	\$5,296,249		
	Beaver	Total	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$612,197	Lowering RE Tax Rate	\$612,197
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			\$612,197

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Beaver	71,090,591	74.5000	5,296,249			90.00000%	
Totals:	71,090,591		5,296,249	612,197	4,684,052	90.00000%	4,215,647

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	18,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	8,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	13,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 39,000 39,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	650,000	650,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	180,000	180,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.7500	0.000	2,500	2,500
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.7500	0.000	100,000	100,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 932,500 932,500

Total Act 511, Current Taxes 971,500

Act 511 Tax Limit -->	223,802,366	X	12	2,685,628
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2022-23 (Rebalanced)	2023-24	Percent Change in Rate			2022-23 (Rebalanced)	2023-24	
6111	<u>Current Real Estate Taxes</u>								
	Beaver	74.2500	74.5000	0.34%	Yes	6.0%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	6.0%			
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	6.0%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.0%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.0%			
6155	Current Act 511 Business Privilege Taxes	0.7500	0.7500	0.00%	Yes	6.0%			
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	6.0%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,923,738
1200 Special Programs - Elementary / Secondary	3,481,821
1300 Vocational Education	205,550
1400 Other Instructional Programs - Elementary / Secondary	48,700
1500 Nonpublic School Programs	1,365
Total Instruction	\$11,661,174
2000 Support Services	
2100 Support Services - Students	570,666
2200 Support Services - Instructional Staff	980,401
2300 Support Services - Administration	1,476,640
2400 Support Services - Pupil Health	216,683
2500 Support Services - Business	419,379
2600 Operation and Maintenance of Plant Services	1,738,755
2700 Student Transportation Services	1,085,350
2800 Support Services - Central	25,000
2900 Other Support Services	13,200
Total Support Services	\$6,526,074
3000 Operation of Non-Instructional Services	
3200 Student Activities	319,010
3300 Community Services	26,815
Total Operation of Non-Instructional Services	\$345,825
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,316,927
Total Other Expenditures and Financing Uses	\$1,316,927
Total Estimated Expenditures and Other Financing Uses	\$19,850,000

2023-2024 Final General Fund Budget

LEA : 127046903 Rochester Area SD

Printed 10/18/2023 7:55:04 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,983,062
200 Personnel Services - Employee Benefits	2,724,815
300 Purchased Professional and Technical Services	358,450
500 Other Purchased Services	663,000
600 Supplies	193,971
800 Other Objects	440
Total Regular Programs - Elementary / Secondary	\$7,923,738
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,358,416
200 Personnel Services - Employee Benefits	1,153,158
300 Purchased Professional and Technical Services	244,000
500 Other Purchased Services	722,626
600 Supplies	3,621
Total Special Programs - Elementary / Secondary	\$3,481,821
1300 <u>Vocational Education</u>	
500 Other Purchased Services	200,000
600 Supplies	5,550
Total Vocational Education	\$205,550
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	43,000
600 Supplies	5,700
Total Other Instructional Programs - Elementary / Secondary	\$48,700
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	1,365
Total Nonpublic School Programs	\$1,365
Total Instruction	\$11,661,174
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	338,356
200 Personnel Services - Employee Benefits	226,336
600 Supplies	5,974
Total Support Services - Students	\$570,666
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	391,821
200 Personnel Services - Employee Benefits	356,664
300 Purchased Professional and Technical Services	109,579
500 Other Purchased Services	1,900
600 Supplies	88,437
700 Property	32,000
Total Support Services - Instructional Staff	\$980,401

<u>Description</u>	<u>Amount</u>
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	770,231
200 Personnel Services - Employee Benefits	453,112
300 Purchased Professional and Technical Services	105,300
500 Other Purchased Services	91,850
600 Supplies	44,697
800 Other Objects	11,450
Total Support Services - Administration	\$1,476,640
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	107,838
200 Personnel Services - Employee Benefits	96,836
300 Purchased Professional and Technical Services	4,900
400 Purchased Property Services	250
600 Supplies	6,859
Total Support Services - Pupil Health	\$216,683
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	213,612
200 Personnel Services - Employee Benefits	165,038
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	19,000
500 Other Purchased Services	1,000
600 Supplies	1,829
800 Other Objects	5,900
Total Support Services - Business	\$419,379
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	673,939
200 Personnel Services - Employee Benefits	456,482
300 Purchased Professional and Technical Services	41,346
400 Purchased Property Services	82,591
500 Other Purchased Services	1,500
600 Supplies	398,998
700 Property	82,899
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$1,738,755
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	3,350
400 Purchased Property Services	3,000
500 Other Purchased Services	1,029,000
600 Supplies	50,000
Total Student Transportation Services	\$1,085,350
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	25,000
Total Support Services - Central	\$25,000
2900 <u>Other Support Services</u>	

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	13,200
Total Other Support Services	\$13,200
Total Support Services	\$6,526,074
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	91,871
200 Personnel Services - Employee Benefits	35,947
300 Purchased Professional and Technical Services	56,315
400 Purchased Property Services	20,690
500 Other Purchased Services	54,817
600 Supplies	43,950
800 Other Objects	15,420
Total Student Activities	\$319,010
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	14,000
600 Supplies	7,815
800 Other Objects	5,000
Total Community Services	\$26,815
Total Operation of Non-Instructional Services	\$345,825
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	246,927
900 Other Uses of Funds	1,070,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,316,927
Total Other Expenditures and Financing Uses	\$1,316,927
TOTAL EXPENDITURES	\$19,850,000

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	861,323	800,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$861,323	\$800,000

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$861,323** **\$800,000**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total General Fund

Public Purpose (Expendable) Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	1,045,000	1,050,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$1,045,000	\$1,050,000
TOTAL INDEBTEDNESS	\$1,045,000	\$1,050,000

Account Description	Amounts
0810 Nonspendable Fund Balance	14,310
0820 Restricted Fund Balance	611,025
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	425,682
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$425,682

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,051,017
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